

ANNUAL REPORT

For the Town of

LYMAN, N. H.



Year ending December 31, 1985

**Town of Lyman, New Hampshire
ANNUAL REPORT
of the Town Officers
Year Ended December 31, 1985**

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JUL 18 1986

CONCORD, N. H.

TOWN OFFICERS

Board of Selectmen

| | |
|----------------------|------------------|
| JAMES TURNBULL | (1986 Resigned) |
| JOHN MAZELLA | (1986 Appointed) |
| FRANCES G. SCHNEIDER | (1987) |
| KEITH MCKOWN | (1988) |

Town Clerk
LORETTA R. LOCKE

Treasurer
BERTHA BONOR

Tax Collector
LORETTA R. LOCKE

Health Officer
DR. JOSEPH HINDMAN

Moderator
C. BRUCE SCHNEIDER (1986)

Town House Agent
JACK BLAISDELL

Highway Agent
JACK BLAISDELL

Trustees of the Trust Funds
LORRAINE RAYBURN (1986)
RITA PRESBY (1987)

Supervisors of the Checklist
WANDA HUBBARD (1986)
ALICE SANTY (1988)
DONNA TRUDELL (1990)

Library Trustees
PATRICIA WINSLOW
YVONNE BOOTH
TERRY PORTNER

| | | | |
|------------------|-----------------|------------------|--------|
| FREDERIC WINSLOW | (1986) | CELINE PRESBY | (1989) |
| WILLIAM TRUDELL | (1987 Resigned) | RAYMOND CLOUTIER | (1990) |
| EVELYN BROOKS | (Appointed) | EVERETT FENOFF | (1991) |
| JACK BLAISDELL | (1988) | | |

| | | | |
|--------------|--------|-----------------|--------|
| BRETT PRESBY | (1986) | RICHARD HUBBARD | (1988) |
| DALE COLBY | (1987) | GARY WILLIAMS | (1990) |

Overseer of the Poor
PATRICIA WINSLOW

The Selectmen will meet in Public Session every Tuesday
at the Town Hall from 7:00 to 9:00 P.M.

All 1985 reports from various agencies not printed in this Town Report
are on file in the Selectmen's Office and available upon request.



TOWN OF LYMAN

Town Meeting Warrant

To the Inhabitants of the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Town on Tuesday, the eleventh day of March, 1986, polls to open at one o'clock in the afternoon and will not be closed before six o'clock in the afternoon in said Town Hall, to act on Article 1, the remaining articles to be considered at seven-thirty o'clock in the evening.

ARTICLE 1. To choose all necessary Town Officers for the ensuing year.

ARTICLE 2. To see if the Town will vote to raise and appropriate the sum of Forty-Two Thousand Seven Hundred.(42,700.00) as may be necessary to defray Town charges for the ensuing year. All items marked by an asterisk are covered by this Article.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of Four Thousand Eight Hundred Dollars (\$4,800.00) to defray the Town's share of the cost of using the Lisbon Dump.

ARTICLE 4. To see if the Town will vote to raise and appropriate One Thousand Two Hundred and Fifty Dollars (\$1,250.00) plus interest, which will be paid to the Town of Lisbon for Lyman's proportional share for engineering fees and monitoring wells for the closure plan for the Lisbon Area Dump.

ARTICLE 5. To see if the Town will vote to establish a Capital Reserve Fund, to be continued for Ten years, for the purpose of meeting the Town's proportional share of the cost of capping the Lisbon Area Landfill and to appoint the Board of Selectmen as Agents to carry the purpose of said fund into effect. Further to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500.00) to be placed in said fund for the coming fiscal year.

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars for maintenance of the Town Cemeteries.

ARTICLE 7. To see if the Town will vote to authorize the Selectmen to transfer any 1985 annual net budget surplus into the Capital Reserve Fund established for the purchase of highway equipment.

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) as compensation for the Tax Collector.

ARTICLE 9. To see if the Town will vote to authorize the Selectmen to sell and dispose of any real estate acquired by tax deed, by advertised sealed bid only.

ARTICLE 10. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from State, Federal or other governmental unit or private source which becomes available during the year in accordance with the procedures set forth in R.S.A. 31:95-B.

ARTICLE 11. To see if the Town will authorize the Selectmen to borrow monies from time to time for current indebtedness of the Town for the ensuing year in anticipation of taxes to be collected for the year 1986 and paid therefrom.

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of Three Hundred Fourteen Dollars (\$314.00) to defray the Town's share of operation expenses for the North Country Council.

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of Four Hundred Dollars (\$400.00) to defray the Town's share of operation expenses of the New Hampshire Municipal Association.

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of Eighty-Nine Thousand Nine Hundred Forty-Seven Dollars (\$89,947.00) for highway maintenance and equipment for the Highway Department. All items marked by a cross in the budget are covered by this Article.

ARTICLE 15. To see if the Town will vote to designate Skinny Ridge Road, also known as Monroe Road, running from the Lyman-Littleton town line southerly to the intersection with Lyman Road near the Tinkerville Store, as a Scenic Road based on New Hampshire R.S.A. 231:157. *(This Article inserted upon written application of voters.)*

ARTICLE 16. To see if the Town will vote to designate the highway known as Flagg Pond Road, also known as Back Road, as a Scenic Road as specified in R.S.A. 231:157 of the State of New Hampshire. *(This Article inserted upon written application of voters.)*

ARTICLE 17. To see if the Town will vote to Authorize the Tax Collector to receive part payments of real estate taxes for any year in the sum of Ten Dollars (\$10.00) or a multiple of ten, pursuant to the provisions of R.S.A 80:52-A.

ARTICLE 18. To see if the Town will adopt the provision of R.S.A 72:37 for the exemption for the Blind for Property Taxes. This Statute provides that every inhabitant that is legally blind shall be exempt each from the property or a residence for the value of Fifteen Thousand Dollars. *(This Article inserted upon written application of voters.)*

ARTICLE 19. To see if the Town will vote that all major purchases of road equipment will be placed on the Town Warrant to be voted upon by the voters of the Town, as was always done in previous years, to ensure that all voters in the town have a legal right to voice their opinion regarding purchases of said equipment, rather than the leasing program that is being used at the present time. This is requested to be voted upon by paper ballot. *(This Article is inserted upon written application of voters.)*

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) for the operation of the Town Police Department.

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of Two Thousand and Sixty Six Dollars (\$2,066.00) for the Health Department; Health Officer and Overseer of the Poor, Sixty Dollars (\$60.00); North Country Home Health Agency, Four Hundred Ninety Dollars (\$490.00); White Mountain Home Health Agency, Four Hundred Twenty Dollars (\$420.00); Littleton Hospital Association, Five Hundred Dollars (\$500.00); Ross Ambulance, Four Hundred Fourty One Dollars (\$441.00); Town of Littleton Septage, One Hundred Fifty Five Dollars (\$155.00). All items marked by a dash in the budget are covered by this Article..

ARTICLE 22. To see if the Town will vote to re-classify the eight so-called private driveways that are maintained by the Town to Class VI roads and therefore stop maintaining them. These roads being Booth's, Godfrey's, Hoerig's, King's, Kubiki's, Labbay's, Murro's, and Ott's. *(This Article inserted upon written application of voters.)*

ARTICLE 23. To see if the Town will vote to sell the one-ton truck that was purchased to maintain the old town roads that go to the property of Keith Booth, Andy Smith, Jerold King, Leonard Labbay, George Godfrey and Josephine Ott, if the Article is passed to throw up these roads. This is requested to be voted upon by paper ballot. *(This Article inserted upon written application of voters.)*

ARTICLE 24. To see if the Town will vote to change the Annual Town Meeting to a day meeting as it used to be rather than a night meeting. This is requested to be voted upon by paper ballot. *(This Article inserted upon written application of voters.)*

ARTICLE 25. To see if the Town will vote to elect the position of Town Highway agent, rather than being appointed by the Board of Selectmen. This request to be voted upon by paper ballot. *(This Article inserted upon written application of voters.)*

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum not to exceed Ten Thousand Dollars (\$10,000.00) for the purpose of repairing the Town Hall floor system, to cement the basement floor, to repair foundation if necessary and to cover any engineering costs.

ARTICLE 27. To hear the reports of agents, auditors, committees, and officers, heretofore chosen, and pass any vote relating thereto.

ARTICLE 28. To transact any other business that may legally come before the meeting.

Given under our hands and seal this _____ day of February, 1986.

Frances Schneider
Keith McKown
A John Mazella

Selectmen of Lyman, NH

SUMMARY INVENTORY OF ASSESSED VALUATION

| | |
|--------------------|-------------------|
| Land | \$2,367,316.00 |
| Buildings | 3,558,750.00 |
| Electric Plants | 151,350.00 |
| Mobile Homes | <u>125,350.00</u> |
| Total | \$6,202,766.00 |
| Elderly Exemptions | 67,500.00 |
| Blind Exemptions | <u>10,000.00</u> |
| Total | \$ 77,500.00 |

Tax Rate: Per 1000.00 Valuation:

| | |
|--------|-------------|
| School | \$25.30 |
| Town | 12.29 |
| County | <u>2.77</u> |
| Total | \$40.36 |

SCHEDULE OF TOWN PROPERTY

| | |
|--|-----------------|
| Town Hall, Land and Buildings | |
| Furniture and Equipment | \$ 40,000.00 |
| Libraries | 2,500.00 |
| Police Department, Equipment | 1,000.00 |
| Fire Department, Equipment | 400.00 |
| Highway Department, Land and Buildings | 3,200.00 |
| Equipment | 104,300.00 |
| Material and Supplies | 8,750.00 |
| Property Acquired by Tax Deed (Freeze) | <u>3,100.00</u> |
| Total | \$163,250.00 |

BUDGET OF THE TOWN OF LYMAN - REVENUE

| SOURCES OF REVENUE | Estimated 1985 | Actual 1985 | Estimated 1986 |
|---|-------------------|-----------------|-------------------|
| Local Taxes: | | | |
| Resident Tax | \$ 2,000.00 | \$ 1,940.00 | \$ 2,000.00 |
| Yield Tax | 6,000.00 | 8,978.00 | 6,000.00 |
| Interest on Property Tax | 1,500.00 | 1,500.00 | 1,500.00 |
| Timber Tax Deposits | -0- | 200.00 | -0- |
| From State: | | | |
| Shared Revenue Block Grant | 10,000.00 | 10,644.00 | 10,000.00 |
| Highway Block Grant | 37,848.78 | 37,849.00 | 37,447.12 |
| Local Sources Except Taxes: | | | |
| Motor Vehicles | 10,000.00 | 16,383.00 | 11,000.00 |
| Dog Licenses | 400.00 | 367.00 | 400.00 |
| Interests on Deposits | 2,000.00 | 1,286.00 | 2,000.00 |
| Sale of Town Property | -0- | 500.00 | -0- |
| Permits and Fees | 4.00 | 10.00 | 5.00 |
| Tax Collector's & Town Clerk's Fees | 1,000.00 | 1,067.00 | 1,000.00 |
| Cemetery | -0- | 325.00 | -0- |
| Receipts Other Than Current Revenue: | | | |
| Federal Revenue Sharing | <u>6,712.00</u> | <u>6,652.00</u> | <u>6,000.00</u> |
| TOTAL | \$ 77,464.78 | \$ 87,701.00 | \$ 77,352.12 |
| Amount To Be Raised By Taxes | <u>80,419.21</u> | -0- | <u>87,375.00</u> |
| | \$157,883.99 | | \$164,727.12 |

BUDGET OF THE TOWN OF LYMAN - EXPENDITURES

| PURPOSE OF EXPENDITURES | Estimated 1985 | Actual 1985 | Estimated 1986 |
|---|-------------------|----------------|-------------------|
| General Government: | | | |
| *Town Officers' Salaries \$ | 4,100.00 | \$ 4,755.00 | \$ 4,100.00 |
| *Town Officers' Expenses | 2,000.00 | 2,632.00 | 2,600.00 |
| *Election & Reg. Expense | 1,200.00 | 427.00 | 1,200.00 |
| *Town Hall & Other Blds. | 2,000.00 | 3,040.00 | 3,000.00 |
| *Reappraisal of Property | 1,200.00 | 1,500.00 | 1,500.00 |
| Tax Collector's Salary | 1,500.00 | 1,500.00 | 1,500.00 |
| *Tax Collector's Fees | 1,000.00 | 1,067.00 | 1,000.00 |
| *Town Audit | 1,000.00 | 900.00 | 1,250.00 |
| Vital Statistics | -0- | 2.00 | -0- |
| Town Hall Improvements | -0- | -0- | 10,000.00 |
| Health: | | | |
| -Health Department | 60.00 | 120.00 | 60.00 |
| -Ross Ambulance | 420.00 | 420.00 | 441.00 |
| -Littleton Hospital | 500.00 | 500.00 | 500.00 |
| -North Country | | | |
| Home Health Agency | 490.00 | 490.00 | 490.00 |
| -White Mountain | | | |
| Mental Health Agency | 420.00 | 420.00 | 420.00 |
| Lisbon Dump | 4,800.00 | 4,800.00 | 4,800.00 |
| -Septage-Town of Littleton | 155.00 | 155.00 | 155.00 |
| Dump Monitoring Wells | -0- | -0- | 1,250.00 |
| Dump Closure Fund | -0- | -0- | 2,500.00 |
| Protection of People & Property: | | | |
| Police Department | 1,500.00 | -0- | 1,500.00 |
| *Fire Department | 6,000.00 | 6,106.00 | 6,000.00 |
| *Planning and Zoning | 1,000.00 | 344.00 | 1,300.00 |
| *Insurance | 6,500.00 | 7,066.00 | 7,500.00 |
| *Civil Defense | -0- | -0- | -0- |
| Libraries: | | | |
| *Lisbon Library | 100.00 | 100.00 | 100.00 |
| Highways and Bridges: | | | |
| +Maintenance & Gen. Exps. | 50,000.00 | 49,280.00 | 52,500.00 |
| +St. Highway Block Grant | 37,848.78 | 36,980.00 | 37,447.12 |
| Payment-Cap. Res. Fund | 5,000.00 | 5,000.00 | -0- |
| Public Welfare: | | | |
| *Town Poor | 250.00 | -0- | 1,000.00 |
| *Old Age Assistance | 100.00 | -0- | 100.00 |
| Public Service Enterprises: | | | |
| Cemeteries | 1,000.00 | 1,101.00 | 1,500.00 |

Unclassified:

| | | | |
|----------------------------|----------|----------|----------|
| *Damage & Legal Expenses | 1,000.00 | 904.00 | 1,000.00 |
| *Employees Social Security | 2,700.00 | 3,740.00 | 2,864.00 |
| NH Municipal Assoc. | 400.00 | 400.00 | 400.00 |
| North Country Council | 314.00 | 314.00 | 314.00 |
| *Veterinarian Fees | -0- | -0- | -0- |
| *Advertising | 286.00 | 10.00 | 286.00 |

Debt Service:

| | | | |
|----------------------------|----------|----------|----------|
| *Interest-Tax | | | |
| Anticipation Notes | 6,200.00 | 6,297.00 | 6,200.00 |
| Principal-Long Term Note | | | |
| (Truck) | 6,250.00 | 6,250.00 | 6,250.00 |
| *Interest-Long Term Note | | | |
| (Truck) | 1,700.00 | 1,661.00 | 1,700.00 |
| *Principal-Short Term Note | | | |
| Black Valley Bridge | 4,668.95 | 4,669.00 | -0- |
| *Int.-Short Term Note | | | |
| Black Valley Bridge | 373.52 | 373.00 | -0- |
| *Principal-Short Term Note | | | |
| Ash Hill Bridge | 3,562.72 | 3,563.00 | -0- |
| *Int.-Short Term Note | 284.98 | 285.00 | -0- |

| | | | |
|-------|--------------|--------------|--------------|
| TOTAL | \$157,883.99 | \$157,171.00 | \$164,727.12 |
|-------|--------------|--------------|--------------|

F. D. CHASE, JR.
Public Accountant
119 Central Street
Woodsville, N.H. 03785

February 20, 1986

TRANSMITTAL

Board of Selectmen
Town Office
Lyman, New Hampshire 03585

Members of the Board:

I have examined the financial statements of the various funds and account groups of the Town of Lyman for the year ended December 31, 1985 and have issued my report thereon, dated February 20, 1986. As part of my examination, I reviewed and tested the Town's system of internal accounting control to the extent I considered necessary to evaluate the system as required by generally accepted auditing standard. Under these standards, the purpose of this evaluation is to establish a basis for reliance when determining the nature, timing and extent of other such auditing procedures that are necessary for expressing an opinion on the financial statements. My study and evaluation disclosed no weaknesses that I consider to be material.

Publication Requirement

The provisions of R.S.A. 71-A: 21 require that only this letter be published in the next annual report of the Town.

I recommend that you also publish the accompanying financial statements, footnote disclosures and auditor's opinion in their entirety in you next report. If you decide to publish the accompanying financial statements, you must include both footnote disclosures and our auditor's opinion as part of the Town report. In addition, the auditor's report may not be published without the accompanying financial statements and footnotes.

I extend my thanks to the officials of the Town of Lyman for their assistance during the course of my audit.

Floyd D. Chase, Jr.

F. D. CHASE, JR.
Public Accountant
119 Central Street
Woodsville, N.H. 03785

AUDITOR'S OPINION

Board of Selectmen
Town Office
Lyman, New Hampshire 03585

Dear Board Members:

I have examined the combined financial statements of the Town of Lyman, New Hampshire as of and for the year ended December 31, 1985 as listed the table of contents. My examination was made in accordance with generally accepted auditing standards and included such test of the accounting records as I considered necessary in the circumstances.

As described more fully in Note 1, the combined financial statements referred to above do not include financial statements of the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles.

In my opinion, except for the effects of the omission of the financial statements described above do not include financial statements of the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles.

In my opinion, except for the efforts of the omission of the financial statements described above results in an incomplete presentation as explained in the preceding paragraph, these combined financial statements referred to above present fairly the financial position of the Town of Lyman, New Hampshire at December 31, 1985 and the results of its operations and changes in financial position of its proprietary and similar trust fund types for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with the preceding year.


Floyd D. Chase, Jr.

February 20, 1986

EXHIBIT A

TOWN OF LYMAN

Combined Balance Sheet - All Fund Types
December 31, 1985

| | <u>Governmental Fund Types</u> | |
|---|--------------------------------|----------------------------|
| | <u>General</u> | <u>Special Revenue</u> |
| <u>ASSETS</u> | | |
| Cash | \$ 84583. | \$ 426. |
| Investments | | |
| Taxes Receivable | 11558. | |
| Due From Other Funds | | |
| Amount to be Provided for Retirement of General Long-Term Debt | | |
| | <hr/> | <hr/> |
| Total Assets | \$ 96141. | \$ 426. |
| <u>LIABILITIES AND FUND BALANCES</u> | | |
| Liabilities: | | |
| Accounts Payable | 2856. | |
| Security Deposits | | |
| Due Other Governmental Units | | |
| Due Other Funds | 66530. | |
| General Obligation Notes | | |
| | <hr/> | <hr/> |
| Total Liabilities | \$ 69386. | --- |
| Fund Balances: | | |
| Reserved For Endowments (Note 2) | | |
| Unreserved: | | |
| Designated for Subsequent Years' | | |
| Expenditures (Note 1) | | |
| Undesignated (Notes 5 & 6) | | 426. |
| Surplus | 26755. | |
| | <hr/> | <hr/> |
| Total Fund Balances | \$ 26755. | \$ 426. |
| | <hr/> | <hr/> |
| Total Liabilities and Fund Balances | \$ 96141. | \$ 426. |
| | <hr/> | <hr/> |

The accompanying notes are an integral part of these financial statements.

| <u>Fiduciary Fund Types</u> | <u>Account Group</u> <u>General</u> | <u>Total (Memorandum Only)</u> | |
|-----------------------------|--|--------------------------------|--------------------------|
| <u>Trust and Agency</u> | <u>Long Term Debt</u> | <u>December 31, 1985</u> | <u>December 31, 1984</u> |
| \$ 13358. | \$ ---- | \$ 98367. | \$ 59849. |
| 900. | ---- | 900. | 900. |
| 31580. | ---- | 43138. | 61394. |
| 66530. | ---- | 66530. | 32756. |
| ---- | 12500. | 12500. | 26982. |
| \$ <u>112368.</u> | \$ <u>12500.</u> | \$ <u>221435.</u> | \$ <u>181881.</u> |
| | | 2856. | |
| 98110. | | 98110. | 1305. |
| | 12500. | 66530. | 83444. |
| | | 12500. | 32756. |
| \$ 98110. | \$ 12500. | \$ 179996. | \$ 144487. |
| \$ 900. | ---- | \$ 900. | \$ 900. |
| 13358. | | 13784. | 14672. |
| ---- | ---- | 26755. | 21822. |
| \$ <u>14258.</u> | \$ ---- | \$ <u>41439.</u> | \$ <u>37394.</u> |
| \$ <u>112368.</u> | \$ <u>12500.</u> | \$ <u>221435.</u> | \$ <u>181881.</u> |

EXHIBIT B

TOWN OF LYMAN

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental and Fiduciary Fund Types
 For the Year Ended December 31, 1985

| | <u>Governmental Fund Types</u> | |
|--|--------------------------------|----------------------------|
| | <u>General</u> | <u>Special Revenue</u> |
| <u>Revenues:</u> | | |
| Taxes | \$ 89840. | \$ |
| Licenses, Fees and Permits | 16750. | |
| Intergovernmental Revenue | 48493. | 6652. |
| Miscellaneous Revenues | 2271. | |
| Interest Income | 3871. | |
| Total Revenues | \$ <u>161225.</u> | \$ <u>6652.</u> |
| <u>Expenditures:</u> | | |
| Current: | | |
| General Government | \$ 21741. | \$ |
| Public Safety | 13172. | |
| Highways and Streets | 86260. | |
| Sanitation | 4955. | |
| Health | 1952. | |
| Welfare | -- | |
| Culture and Recreation | 100. | |
| Capital Outlay | 5000. | |
| Debt Service: | | |
| Principal Retirement | 14482. | |
| Interest on Long-Term Debt | 1662. | |
| Interest on Short-Term Debt | 6968. | |
| Total Expenditures | \$ <u>156292.</u> | \$ <u>-----</u> |
| Excess of Revenues Over (Under) Expenditures | \$ 4933. | \$ 6652. |
| <u>Other Financing Sources (Used):</u> | | |
| Proceeds of Long-Term Notes | | |
| Operating Transfers In | | |
| Operating Transfers Out | | |
| Total Other Financing Sources (Used) | <u>---</u> | <u>----</u> |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | 4933. | 6652. |
| Fund Balances - January 1 | 21822. | 426. |
| Fund Balances - December 31 | \$ <u>26755.</u> | \$ <u>7078.</u> |

The accompanying notes are an integral part of these financial statements.

Fiduciary Fund Types

Totals (Memorandum Only)

| <u>Expendable Trust</u> | <u>December 31, 1985</u> | <u>December 31, 1984</u> |
|-------------------------|--------------------------|--------------------------|
| \$ | \$ 89840. | \$ 76291. |
| | 16750. | 13887. |
| | 55145. | 52830. |
| 1286. | 3557. | 468. |
| | 3871. | 9890. |
| \$ <u>1286.</u> | \$ <u>169163.</u> | \$ <u>153366.</u> |
| | | |
| | 21741. | 27086. |
| | 13172. | 8803. |
| | 86260. | 80450. |
| | 4955. | 5200. |
| | 1952. | 1330. |
| | | 178. |
| | 100. | 1332. |
| | 5000. | 8232. |
| | | |
| | 14482. | 6250. |
| | 1662. | 2224. |
| | 6968. | 6193. |
| \$ <u>-----</u> | \$ <u>156292.</u> | \$ <u>147278.</u> |
| 1286. | 12871. | 6088. |
| | | |
| | | \$ 8232. |
| | | ----- |
| | | (7207.) |
| | | <u>1025.</u> |
| 1286. | 12871. | 7113. |
| | | |
| 1407. | 23655. | 16542. |
| \$ <u>2693.</u> | \$ <u>36526.</u> | \$ <u>23655.</u> |

EXHIBIT C

TOWN OF LYMAN

Fiduciary Fund Types Statement of Revenues, Expenditures and Changes in Fund Balance For the Year Ended December 31, 1985

| | Non-Expendable Trusts |
|----------------------------|--------------------------|
| | <u> </u> |
| Operating Revenues: | |
| Investment Income | \$ <u>68.</u> |
| Operating Expenditures: | <u> -- </u> |
| Net Operating Income | \$ <u>68.</u> |
| Fund Balance - January 1 | \$ <u>1206.</u> |
| Fund Balance - December 31 | <u><u>1274.</u></u> |

Statement of Changes in Financial Position For the Year Ended December 31, 1985

| | |
|--|----------------------|
| Sources of Working Capital: | |
| Net Income | \$ <u>68.</u> |
| Uses of Working Capital | <u> ---- </u> |
| Net Increase in Working Capital | \$ <u><u>68.</u></u> |
| Elements of Net Increase in Working Capital: | |
| Cash | \$ <u><u>68.</u></u> |

The accompanying notes are an integral part of these financial statements.

EXHIBIT D

TOWN OF LYMAN

Statement of Changes in Assets and Liabilities
For The Year Ended December 31, 1985

| | Balances January 1, 1985 | Additions | Deductions | Balances December 31, 1985 |
|------------------------|--------------------------------|----------------|----------------|----------------------------------|
| <u>ASSETS</u> | | | | |
| Taxes Receivable | 50688. | 116901. | 136009. | 31580. |
| Due From General Fund | 32756. | 44209. | 10435. | 66530. |
| | <u>83444.</u> | <u>161110.</u> | <u>146444.</u> | <u>98110.</u> |
| <u>LIABILITIES</u> | | | | |
| Due to General Fund | --- | | 295. | |
| Due to Lisbon Regional | 83444. | 161110. | 146149. | 98110. |
| | <u>83444.</u> | <u>161110.</u> | <u>146444.</u> | <u>98110.</u> |

The accompanying notes are an integral part of these financial statements.

TOWN OF LYMAN

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of Lyman conform to generally accepted accounting principles for local government units except as indicated hereinafter. The following is a summary of significant accounting policies.

Basis of Accounting

The accrual basis is used for all fiduciary funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- a. Disbursements for inventory items (material and supplies) are considered expenditures at the time of purchase.
- b. Prepaid expenses are not normally recorded.
- c. Interest on long-term debt which is recorded as an expenditures when due.

General Fixed Assets

Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed asset group of accounts.

Taxes Collected For Others

The town collects taxes for the Lisbon Regional School District and Grafton County which are remitted to them as required by law. These funds are accounted for as agency funds.

Inter-Fund Transactions

During the course of normal operations, the Town has Transactions between funds including expenditures and transfers of resources to provide services. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

TOWN OF LYMAN

NOTES TO FINANCIAL STATEMENTS
(Continued)

1. PROPERTY TAXES

Annually, the Town establishes an amount for abatements, discounts and refunds of property tax revenues known as overlay. All abatements, discounts and refunds are charged to overlay.

As prescribed by law, the Tax Collector sells at tax sale, all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related cost due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

2. PURPOSE OF FUNDS AND ACCOUNT GROUPS:

The Town reports its activities in numerous individual funds to comply with the limitations and restrictions places on both the resources made available to the Town and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund- used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Funds- used to account for specific restricted revenues and expenditures for various purposes. Receipts and expenditures of each fund are governed by the terms of contractual agreements, statutes or local law. The Town accounts for the Revenue Sharing Fund and the Public Library Fund as Special Revenue Funds.

B. Fiduciary Funds

Trust and Agency Funds - these funds are used to account for assets held by Town in a fiduciary capacity for various purposes and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes or local law.

TOWN OF LYMAN

NOTES TO FINANCIAL STATEMENTS
(Continued)

3. GENERAL LONG-TERM DEBT:

General Long-Term debt is summarized as follows:

| | Interest Rate | Original Amount | Issue Date | Maturity Date | Outstanding Balance |
|---|------------------|--------------------|---------------|------------------|------------------------|
| Truck Notes | 8.75% | 25,000. | 1983 | 1987 | 12,500. |
| <u>Total Outstanding Long-Term Debt</u> | | | | | <u>12,500.</u> |

General Long-Term Debt transaction for the year ended December 31, 1985 is summarized as follows:

| | |
|--|----------------|
| Long-Term Debt Outstanding - January 1, 1985 | <u>26,982.</u> |
| Principal Payment - Long-Term Debt | <u>14,482.</u> |
| Long-Term Debt Outstanding - December 31, 1985 | <u>12,500.</u> |

Aggregate maturities of general long-term debt for the two years subsequent to December 31, 1985, are as follows:

| | |
|------|--------|
| 1986 | 6,250. |
| 1987 | 6,250. |

TOWN OF LYMAN

NOTES TO FINANCIAL STATEMENTS
(Continued)

4. BUDGET:

The Town budget represents departmental appropriations as authorized by annual or special town meeting. The Selectmen may transfer funds between operating categories as they seem necessary. State statutes require balanced budgets.

5. SPECIAL REVENUE FUND BALANCES:

Special Revenue Fund Balances are detailed as follows:

| | |
|-----------------|-----------------|
| Revenue Sharing | \$ 1712. |
| | <u>\$ 1712.</u> |

6. TRUST AND AGENCY FUND BALANCES:

Trust and Agency Fund Balances are comprised of the following:

Non-Expendable Trust Funds:

| <u>Principal</u> | <u>Income</u> | <u>Expended</u> | <u>Total</u> |
|------------------|----------------|-----------------|----------------|
| \$ 900. | \$ 374. | \$ --- | \$1274. |
| <u>\$ 900.</u> | <u>\$ 374.</u> | <u>\$ ---</u> | <u>\$1274.</u> |

Expendable Trust Funds (Capital Reserve Funds):

| | |
|---|------------------|
| Highway Department Equipment | \$13,053. |
| Cemetery Association Operating and Maintenance Funds | <u>305.</u> |
| Total Town Expendable Trust Fund | <u>\$13,358.</u> |
| Trust and Agency Balances | <u>\$13,358.</u> |

DETAILED STATEMENT OF PAYMENTS

| Date | Check # | Paid To | Amount |
|------|---------|--|--------------|
| 1/2 | 30668 | Donna Washburn, Treasurer | \$ 14,000.00 |
| 1/2 | 30669 | Town of Lisbon | 816.80 |
| 1/2 | 30670 | VOID | - |
| 1/2 | 30671 | Philip Poore | 52.06 |
| 1/2 | 30672 | James Booth | 10.00 |
| 1/2 | 30673 | James Turnbull | 50.00 |
| 1/2 | 30674 | Rupert J. Blaisdell | 244.85 |
| 1/2 | 30675 | Morris Bonor | 186.14 |
| 1/2 | 30676 | North Country Council | 235.03 |
| 1/2 | 30677 | Paid Out in 1984 | - |
| 1/8 | 30678 | Indian Head Bank | 920.10 |
| 1/8 | 30679 | Rupert J. Blaisdell | 244.85 |
| 1/8 | 30680 | Morris Bonor | 186.14 |
| 1/8 | 30681 | Rupert J. Blaisdell | 16.10 |
| 1/8 | 30682 | Morris Bonor | 20.10 |
| 1/8 | 30683 | Noyes Tire Co. | 355.56 |
| 1/8 | 30684 | Penn Culvert Co. | 1,155.59 |
| 1/8 | 30685 | International Salt Co. | 1,451.30 |
| 1/8 | 30686 | E.W. Sleeper Co. | 165.72 |
| 1/15 | 30687 | Rupert J. Blaisdell | 244.85 |
| 1/15 | 30688 | Morris Bonor | 186.14 |
| 1/15 | 30689 | VOID | - |
| 1/15 | 30690 | VOID | - |
| 1/15 | 30691 | Treasurer, State of NH | 85.68 |
| 1/15 | 30692 | Treasurer, State of NH | 222.08 |
| 1/15 | 30693 | Everett Fenoff | 144.00 |
| 1/15 | 30694 | New England Telephone | 52.43 |
| 1/22 | 30695 | VOID | - |
| 1/22 | 30696 | NH Municipal Unemploy. Compensation Fund | 171.86 |
| 1/22 | 30697 | VOID | - |
| 1/22 | 30698 | Wetherbee Oil Co. | 1,344.80 |
| 1/22 | 30699 | Public Service | 144.53 |
| 1/22 | 30700 | Chandler Aldrich | 63.12 |
| 1/22 | 30701 | Moulton, Smith, Samaha & Vaughan | 20.00 |
| 1/22 | 30702 | Rupert J. Blaisdell | 244.85 |
| 1/22 | 30703 | Morris Bonor | 186.14 |
| 1/22 | 30704 | International Salt Co. | 739.90 |
| 1/22 | 30705 | Rupert J. Blaisdell | 244.85 |
| 1/22 | 30706 | Morris Bonor | 186.14 |
| 1/22 | 30707 | Cathi Williams | 77.46 |
| 1/22 | 30708 | Treasurer, State of NH | 159.80 |
| 1/22 | 30709 | A.D. Sanel | 283.32 |
| 1/22 | 30710 | Northern Equipment Inc. | 22.46 |
| 2/5 | 30711 | Rupert J. Blaisdell | 244.85 |
| 2/5 | 30712 | Morris Bonor | 186.14 |
| 2/12 | 30713 | The Littleton Courier | 13.40 |
| 2/12 | 30714 | Tuck Press Printers | 56.00 |
| 2/12 | 30715 | E.W. Sleeper Co. | 165.72 |

| | | | |
|------|-------|------------------------------------|-----------|
| 2/12 | 30716 | Atlantic Plow Blade | 149.88 |
| 2/12 | 30717 | Donna Washburn, Treasurer | 14,000.00 |
| 2/12 | 30718 | Wetherbee Oil Co. | 395.78 |
| 2/12 | 30719 | Jesseman's Garage Inc. | 554.00 |
| 2/12 | 30720 | Lyman Lumber Co. | 40.72 |
| 2/12 | 30721 | Noyes Tire Co. | 368.76 |
| 2/12 | 30722 | PSNH | 164.66 |
| 2/12 | 30723 | Keith Booth | 17.04 |
| 2/12 | 30724 | Dr. Joseph Hindman, Health Officer | 70.00 |
| 2/12 | 30725 | Rupert Blaisdell | 27.37 |
| 2/12 | 30726 | New England Telephone | 38.48 |
| 2/12 | 30727 | Cathi Williams | 9.93 |
| 2/12 | 30728 | Rupert Blaisdell | 244.85 |
| 2/12 | 30729 | Morris Bonor | 186.14 |
| 2/12 | 30730 | Treasurer, State of NH | 148.05 |
| 2/12 | 30731 | Equity Publishing Corp. | 16.95 |
| 2/19 | 30732 | Rupert Blaisdell | 244.85 |
| 2/19 | 30733 | Morris Bonor | 186.14 |
| 2/19 | 30734 | Town of Lisbon | 816.80 |
| 2/26 | 30735 | Brown & Saltmarsh | 7.43 |
| 2/26 | 30736 | Postmaster, Lisbon | 95.70 |
| 2/26 | 30737 | Rupert J. Blaisdell | 244.85 |
| 2/26 | 30738 | Morris Bonor | 186.14 |
| 2/26 | 30739 | Cathi Williams | 77.46 |
| 2/26 | 30740 | Treasurer, State of NH | 159.80 |
| 2/26 | 30741 | Northeastern Culvert Corp. | 5,061.01 |
| 2/26 | 30742 | NH City & Town Clerk's Assoc. | 12.00 |
| 2/26 | 30743 | Charles A. Wood, Register | 5.20 |
| 3/5 | 30744 | James Turnbull | 4.51 |
| 3/5 | 30745 | VOID | - |
| 3/5 | 30746 | Town of Lisbon | 816.80 |
| 3/5 | 30747 | Rupert J. Blaisdell | 278.76 |
| 3/5 | 30748 | Morris Bonor | 204.59 |
| 3/5 | 30749 | Tuck Press Printers | 56.00 |
| 3/5 | 30750 | Northern Equipment Co. | 56.40 |
| 3/5 | 30751 | International Salt Co. | 785.96 |
| 3/5 | 30752 | F.D. Chase Jr. | 900.00 |
| 3/5 | 30753 | Sherwin Dodge Printers | 110.00 |
| 3/5 | 30754 | The Littleton Courier | 53.60 |
| 3/5 | 30755 | Moulton, Smith, Samaha & Vaughan | 88.00 |
| 3/5 | 30756 | Everett Fenoff | 188.00 |
| 3/12 | 30757 | Morris Bonor | 8.97 |
| 3/12 | 30758 | Alice Santy | 30.14 |
| 3/12 | 30759 | Wanda Hubbard | 30.14 |
| 3/12 | 30760 | Donna Trudell | 26.80 |
| 3/12 | 30761 | Lawson Products | 152.71 |
| 3/12 | 30762 | Partstown | 3.34 |
| 3/12 | 30763 | Jesseman's Garage Inc. | 4.10 |
| 3/12 | 30764 | Appalachian Supply Inc. | 299.99 |
| 3/12 | 30765 | Rupert J. Blaisdell | 261.30 |
| 3/12 | 30766 | Morris Bonor | 195.86 |
| 3/12 | 30767 | Donna Washburn, Treasurer | 14,000.00 |
| 3/12 | 30768 | Treasurer, State of NH | 162.69 |
| 3/12 | 30769 | Nancy Labbay | 26.80 |
| 3/12 | 30770 | Gail Cate | 26.80 |
| 3/12 | 30771 | Mildred Presby | 26.80 |

| | | | |
|------|-------|--------------------------------------|------------|
| 3/12 | 30772 | Rosemary LaFerrera | 26.80 |
| 3/12 | 30773 | Loretta Locke | 26.80 |
| 3/12 | 30774 | C. Bruce Schneider | 26.80 |
| 3/12 | 30775 | NH Tax Collector's Assoc. | 10.00 |
| 3/12 | 30776 | Rupert J. Blaisdell | 261.30 |
| 3/12 | 30777 | Morris Bonor | 195.86 |
| 3/12 | 30778 | New Hampshire Div. of Motor Vehicles | 21.00 |
| 3/12 | 30779 | George M. Stevens & Son Co. | 201.00 |
| 3/26 | 30780 | Loretta Locke | 1,487.20 |
| 3/26 | 30781 | Rupert J. Blaisdell | 261.30 |
| 3/26 | 30782 | Morris Bonor | 195.86 |
| 3/26 | 30783 | Cathi Williams | 77.46 |
| 3/26 | 30784 | Wetherbee Oil Co. | 533.53 |
| 3/26 | 30785 | Mr. Robert Kierney | 5.14 |
| 3/26 | 30786 | PSNH | 151.86 |
| 3/26 | 30787 | New England Telephone | 44.81 |
| 3/26 | 30788 | E.W. Sleeper Co. | 165.72 |
| 3/26 | 30789 | Ross Express | 12.77 |
| 3/26 | 30790 | Alexander's Welding Service | 150.00 |
| 3/26 | 30791 | Harrison Publishing House | 400.00 |
| 3/26 | 30792 | International Salt Co. | 787.65 |
| 3/26 | 30793 | Treasurer, State of NH | 395.16 |
| 3/26 | 30794 | Indian Head Bank | 771.00 |
| 4/2 | 30795 | Rupert J. Blaisdell | 261.30 |
| 4/2 | 30796 | Morris Bonor | 195.86 |
| 4/2 | 30797 | Donna Washburn, Treasurer | 14,000.00 |
| 4/2 | 30798 | Town of Lisbon | 816.80 |
| 4/2 | 30799 | Rupert J. Blaisdell | 81.19 |
| 4/2 | 30800 | Treasurer, State of NH | 30.00 |
| 4/2 | 30801 | Louis Lasse | 36.44 |
| 4/2 | 30802 | Indian Head Bank | 130,000.00 |
| 4/9 | 30803 | North Country Council | 314.00 |
| 4/9 | 30804 | NHMA | 400.00 |
| 4/9 | 30805 | North Country Home Health Agency | 490.00 |
| 4/9 | 30806 | White Mtn. Mental Health Agency | 420.00 |
| 4/9 | 30807 | Littleton Hospital Association | 500.00 |
| 4/9 | 30808 | Ross Ambulance Service | 420.00 |
| 4/9 | 30809 | VOID | - |
| 4/9 | 30810 | Dorothy Presby, Treasurer | 100.00 |
| 4/9 | 30811 | Rupert J. Blaisdell | 261.30 |
| 4/9 | 30812 | Morris Bonor | 195.86 |
| 4/9 | 30813 | Treasurer, State of NH | 157.81 |
| 4/9 | 30814 | Jesseman's Garage | 16.00 |
| 4/9 | 30815 | PSNH | 132.86 |
| 4/9 | 30816 | A.D. Sanel | 132.43 |
| 4/9 | 30817 | Grafton County Probate Court | 2.00 |
| 4/9 | 30818 | Wetherbee Oil Co. | 496.01 |
| 4/16 | 30819 | US Stamped Envelope Agency | 241.08 |
| 4/16 | 30820 | Rupert J. Blaisdell | 261.30 |
| 4/16 | 30821 | Morris Bonor | 195.86 |
| 4/16 | 30822 | Arthur Whitcomb Inc. | 176.55 |
| 4/16 | 30823 | E.W. Sleeper Co. | 495.52 |
| 4/16 | 30824 | William Presby, Contractor | 575.00 |
| 4/23 | 30825 | New England Telephone | 64.87 |
| 4/23 | 30826 | Rupert J. Blaisdell | 261.30 |
| 4/23 | 30827 | Morris Bonor | 195.86 |

| | | | |
|------|-------|--|-----------|
| 4/23 | 30828 | Cathi Williams | 77.46 |
| 4/23 | 30829 | Postmaster, Lisbon | 95.55 |
| 4/23 | 30830 | Indian Head Bank | 7,911.90 |
| 4/23 | 30831 | VOID | - |
| 4/23 | 30832 | Moulton Law Firm | 236.00 |
| 4/23 | 30833 | Wetherbee Oil Co. | 264.70 |
| 4/30 | 30834 | Brown & Saltmarsh | 25.45 |
| 4/30 | 30835 | NH Municipal Unemployment Compensation | 265.44 |
| 4/30 | 30836 | Rupert J. Blaisdell | 261.30 |
| 4/30 | 30837 | Morris Bonor | 195.86 |
| 4/30 | 30838 | Treasurer, State of NH | 248.47 |
| 4/30 | 30839 | Gary Williams | 75.70 |
| 5/7 | 30840 | Jesseman's Garage | 391.30 |
| 5/7 | 30841 | Charles A. Wood, Register | 54.22 |
| 5/7 | 30842 | Town of Lisbon | 32.02 |
| 5/7 | 30843 | P & L Income Tax | 3.60 |
| 5/7 | 30844 | VOID | - |
| 5/7 | 30845 | Rupert J. Blaisdell | 49.45 |
| 5/7 | 30846 | Quipco Inc. | 62.50 |
| 5/7 | 30847 | Rupert J. Blaisdell | 261.30 |
| 5/7 | 30848 | Morris Bonor | 195.86 |
| 5/7 | 30849 | Town of Lisbon | 816.80 |
| 5/7 | 30850 | Donna Washburn, Treasurer | 14,000.00 |
| 5/7 | 30851 | George M. Stevens & Sons | 375.00 |
| 5/7 | 30852 | E.W. Sleeper Co. | 165.72 |
| 5/7 | 30853 | Lisbon Village Hardware | 5.46 |
| 5/7 | 30854 | Salta Tire Co. | 27.09 |
| 5/7 | 30855 | Poulsen Lumber Co. | 41.25 |
| 5/7 | 30856 | A.D. Sanel Inc. | 16.72 |
| 5/7 | 30857 | Atlantic Plow Blade | 225.00 |
| 5/7 | 30858 | Wetherbee Oil Co. | 322.78 |
| 5/7 | 30859 | Angela Mazella | 20.40 |
| 5/7 | 30860 | Tate Enterprises | 9.10 |
| 5/14 | 30861 | Rupert J. Blaisdell | 261.30 |
| 5/14 | 30862 | Morris Bonor | 195.86 |
| 5/14 | 30863 | Brian Santy | 25.45 |
| 5/14 | 30864 | Richard Smith | 650.00 |
| 5/14 | 30865 | Cathi Williams | 11.20 |
| 5/14 | 30866 | Town & Country | 10.50 |
| 5/14 | 30867 | Kim W. Brooks | 134.42 |
| 5/14 | 30868 | Karen L. Brooks | 86.95 |
| 5/14 | 30869 | PSNH | 78.03 |
| 5/14 | 30870 | New England Telephone | 38.23 |
| 5/14 | 30871 | Treasurer, State of NH | 193.06 |
| 5/21 | 30872 | Postmaster, Lisbon | 53.65 |
| 5/21 | 30873 | Rupert J. Blaisdell | 261.30 |
| 5/21 | 30874 | Morris Bonor | 195.86 |
| 5/21 | 30875 | Catherine Williams | 77.46 |
| 5/28 | 30876 | Catherine Williams | 50.00 |
| 5/28 | 30877 | Rupert J. Blaisdell | 261.30 |
| 5/28 | 30878 | Morris Bonor | 195.86 |
| 5/28 | 30879 | Gary Lee Williams | 183.90 |
| 5/28 | 30880 | Jim Trudell | 3.38 |
| 5/28 | 30881 | Treasurer, State of NH | 197.76 |
| 5/28 | 30882 | Appalachian Supply | 155.23 |
| 5/28 | 30883 | Richard Smith | 660.00 |

| | | | |
|------|-------|----------------------------|-----------|
| 5/28 | 30884 | Everett Fenoff | 197.00 |
| 5/28 | 30885 | Printing Perfections | 29.92 |
| 5/28 | 30886 | Christopher Disbrow | 638.00 |
| 5/28 | 30887 | Anna Hood | 410.00 |
| 5/28 | 30888 | Rupert J. Blaisdell | 69.92 |
| 5/28 | 30889 | Quipco Inc. | 1,025.00 |
| 5/31 | 30890 | Postmaster, Lisbon | 69.80 |
| 6/4 | 30891 | VOID | - |
| 6/4 | 30892 | Town of Lisbon | 816.80 |
| 6/4 | 30893 | Granite State Stamps | 26.85 |
| 6/4 | 30894 | A.D. Sanel | 99.76 |
| 6/4 | 30895 | Wetherbee Oil Co. | 339.28 |
| 6/4 | 30896 | Golden's Welding Service | 150.36 |
| 6/4 | 30897 | VOID | - |
| 6/4 | 30898 | Rupert J. Blaisdell | 261.30 |
| 6/4 | 30899 | Morris Bonor | 195.86 |
| 6/4 | 30900 | James Turnbull | 418.27 |
| 6/4 | 30901 | Kim W. Brooks | 55.77 |
| 6/4 | 30902 | Karen L. Brooks | 37.18 |
| 6/11 | 30903 | Rupert J. Blaisdell | 261.30 |
| 6/11 | 30904 | Morris Bonor | 195.86 |
| 6/11 | 30905 | Cathi Williams | 77.46 |
| 6/11 | 30906 | Gary Lee Williams | 219.06 |
| 6/11 | 30907 | The Littleton Courier | 13.40 |
| 6/11 | 30908 | Donna Washburn, Treasurer | 13,444.24 |
| 6/11 | 30909 | Noyes Tire Co. | 788.36 |
| 6/11 | 30910 | Harrison Publishing House | 20.00 |
| 6/11 | 30911 | PSNH | 35.02 |
| 6/11 | 30912 | E.W. Sleeper Co. | 165.72 |
| 6/11 | 30913 | Wheeler & Clark | 25.47 |
| 6/18 | 30914 | Treasurer, State of NH | 284.74 |
| 6/18 | 30915 | Rupert J. Blaisdell | 261.30 |
| 6/18 | 30916 | Morris Bonor | 195.86 |
| 6/18 | 30917 | Karen L. Brooks | 37.18 |
| 6/18 | 30918 | Kim W. Brooks | 55.77 |
| 6/18 | 30919 | Gary Lee Williams | 123.23 |
| 6/18 | 30920 | Treasurer, State of NH | 50.50 |
| 6/18 | 30921 | Charles A. Wood, Register | 30.44 |
| 6/18 | 30922 | Kar Products Inc. | 38.31 |
| 6/18 | 30923 | N.E. Equipment Co. Inc. | 830.80 |
| 6/18 | 30924 | VOID | - |
| 6/18 | 30925 | Kenneth W. Corrigan | 1,260.00 |
| 6/18 | 30926 | Northeastern Culvert Corp. | 1,661.77 |
| 6/18 | 30927 | Salta Tire Inc. | 26.56 |
| 6/18 | 30928 | Littleton Mini Motors | 33.40 |
| 6/18 | 30929 | New England Telephone | 33.39 |
| 6/18 | 30930 | Arthur Whitcomb Inc. | 237.60 |
| 6/25 | 30931 | Rupert J. Blaisdell | 261.30 |
| 6/25 | 30932 | Morris Bonor | 195.86 |
| 6/25 | 30933 | VOID | - |
| 6/25 | 30934 | Fran Schneider | 185.90 |
| 6/25 | 30935 | Lawson Products | 142.87 |
| 6/25 | 30936 | Dale's Auto Body | 9.00 |
| 6/25 | 30937 | Poulsen Lumber | 28.56 |
| 6/25 | 30938 | Northern Equipment Co. | 119.70 |
| 6/25 | 30939 | H.O. Taylor Chev. | 13,000.00 |

| | | | |
|------|-------|--|----------|
| 6/25 | 30940 | H.O. Taylor Chev. | 5,281.00 |
| 6/25 | 30941 | Treasurer, State of NH | 218.44 |
| 7/2 | 30942 | Rupert J. Blaisdell | 261.30 |
| 7/2 | 30943 | Morris Bonor | 206.37 |
| 7/2 | 30944 | Gary Lee Williams | 183.90 |
| 7/2 | 30945 | A.D. Sanel | 139.36 |
| 7/2 | 30946 | Rupert J. Blaisdell | 83.84 |
| 7/2 | 30947 | Quipco Inc. | 340.00 |
| 7/2 | 30948 | Kim W. Brooks | 115.12 |
| 7/2 | 30949 | Karen L. Brooks | 71.29 |
| 7/2 | 30950 | Christopher Disbrow | 60.00 |
| 7/2 | 30951 | Betty Huber | 190.00 |
| 7/9 | 30952 | Rupert J. Blaisdell | 261.30 |
| 7/9 | 30953 | Morris Bonor | 206.37 |
| 7/9 | 30954 | Loretta Locke | 1,394.25 |
| 7/9 | 30955 | Treasurer, State of NH | 373.11 |
| 7/9 | 30956 | The State of NH Motor Vehicles | 3.00 |
| 7/9 | 30957 | N.H. Tax Collector's Assoc. | 15.00 |
| 7/9 | 30958 | VOID | - |
| 7/9 | 30959 | Salta Tire Co. | 16.75 |
| 7/9 | 30960 | Wetherbee Oil Co. | 423.29 |
| 7/9 | 30961 | Munson's Equipment Inc. | 20.57 |
| 7/9 | 30962 | Gateway Motors Inc. | 260.55 |
| 7/9 | 30963 | George M. Stevens & Son | 2,061.00 |
| 7/9 | 30964 | Partstown | 6.28 |
| 7/16 | 30965 | Indian Head Bank | 875.00 |
| 7/16 | 30966 | Rupert J. Blaisdell | 261.30 |
| 7/16 | 30967 | VOID | - |
| 7/16 | 30968 | Wetherbee Oil Co. | 76.58 |
| 7/16 | 30969 | Town of Lisbon | 816.80 |
| 7/16 | 30970 | E.W. Sleeper Co. | 200.29 |
| 7/16 | 30971 | R.A. Stahler & Sons | 93.58 |
| 7/16 | 30972 | Littleton Mini Motors | 8.24 |
| 7/16 | 30973 | New England Telephone | 45.34 |
| 7/16 | 30974 | PSNH | 20.09 |
| 7/16 | 30975 | Harrison Publishing | 81.00 |
| 7/16 | 30976 | Kim W. Brooks | 119.69 |
| 7/16 | 30977 | Karen L. Brooks | 77.80 |
| 7/16 | 30978 | Morris Bonor | 275.03 |
| 7/16 | 30979 | NH Municipal Unemploy. Compensation Fund | 240.19 |
| 7/23 | 30980 | Rupert J. Blaisdell | 261.30 |
| 7/23 | 30981 | Morris Bonor | 206.37 |
| 7/23 | 30982 | Gary Lee Williams | 179.40 |
| 7/30 | 30983 | A.D. Sanel | 100.58 |
| 7/30 | 30984 | Wetherbee Oil Co. | 125.83 |
| 7/30 | 30985 | Arthur Whitcomb | 224.45 |
| 7/30 | 30986 | Rupert J. Blaisdell | 261.30 |
| 7/30 | 30987 | Morris Bonor | 206.37 |
| 7/30 | 30988 | Kim W. Brooks | 86.44 |
| 7/30 | 30989 | Karen L. Brooks | 120.99 |
| 7/30 | 30990 | Quipco Inc | 985.00 |
| 7/30 | 30991 | Treasurer, State of NH | 404.84 |
| 8/6 | 30992 | Precision Lubricants | 243.50 |
| 8/6 | 30993 | Green Mtn. Explosives | 452.50 |
| 8/6 | 30994 | Kim W. Brooks | 55.77 |

| | | | |
|------|-------|------------------------------|-----------|
| 8/6 | 30995 | Karen L. Brooks | 55.77 |
| 8/6 | 30996 | Rupert J. Blaisdell | 261.30 |
| 8/6 | 30997 | Morris Bonor | 206.37 |
| 8/6 | 30998 | MacKenzie Auto Parts | 72.31 |
| 8/6 | 30999 | Tate Enterprises Inc. | 74.51 |
| 8/6 | 31000 | Varney-Smith Lumber Co. | 30.50 |
| 8/6 | 31001 | Dale's Auto Body | 19.00 |
| 8/6 | 31002 | Moulton Law Firm | 60.00 |
| 8/6 | 31003 | Lisbon Village Hdwr. | 18.46 |
| 8/6 | 31004 | Town of Lisbon | 816.80 |
| 8/13 | 31005 | U.S. Stamped Envelope Agency | 219.70 |
| 8/13 | 31006 | Twin State Mutual Aid | 1,000.00 |
| 8/13 | 31007 | New England Telephone | 40.86 |
| 8/13 | 31008 | PSNH | 17.85 |
| 8/13 | 31009 | VOID | - |
| 8/13 | 31010 | N.E. Equipment Co. | 4,119.27 |
| 8/13 | 31011 | Wetherbee Oil Co. | 192.16 |
| 8/13 | 31012 | Salta Tire Co. | 14.00 |
| 8/13 | 31013 | E.W. Sleeper Co. | 165.72 |
| 8/13 | 31014 | George M Stevens & Sons | 2,590.00 |
| 8/13 | 31015 | Rupert J. Blaisdell | 261.30 |
| 8/13 | 31016 | Morris Bonor | 206.37 |
| 8/13 | 31017 | Karen L. Brooks | 33.46 |
| 8/13 | 31018 | Kim W. Brooks | 22.31 |
| 8/13 | 31019 | Treasurer, State of NH | 186.99 |
| 8/20 | 31020 | Noyes Tire Co. | 105.73 |
| 8/20 | 31021 | Green Mtn. Explosives | 186.25 |
| 8/20 | 31022 | Bob's Motor Service | 10.00 |
| 8/20 | 31023 | Indian Head Bank | 5,047.65 |
| 8/20 | 31024 | Donna Washburn, Treasurer | 15,000.00 |
| 8/20 | 31025 | Rupert J. Blaisdell | 261.30 |
| 8/20 | 31026 | Morris Bonor | 206.37 |
| 8/20 | 31027 | Karen Brooks | 55.77 |
| 8/20 | 31028 | Kim W. Brooks | 55.77 |
| 8/20 | 31029 | Gary Lee Williams | 187.78 |
| 8/27 | 31030 | Town of Littleton | 155.00 |
| 8/27 | 31031 | Rupert J. Blaisdell | 261.30 |
| 8/27 | 31032 | Morris Bonor | 206.37 |
| 8/27 | 31033 | Treasurer, State of NH | 206.73 |
| 9/3 | 31034 | US Postal Service | 22.10 |
| 9/3 | 31035 | A.D. Sanel Inc. | 107.78 |
| 9/3 | 31036 | Mr. Jerrold King | 11.58 |
| 9/3 | 31037 | Town of Lisbon | 816.80 |
| 9/3 | 31038 | VOID | - |
| 9/3 | 31039 | Quipco Inc. | 2,602.50 |
| 9/3 | 31040 | Betty Huber | 165.00 |
| 9/3 | 31041 | Christopher Disbrow | 110.00 |
| 9/3 | 31042 | Rupert J. Blaisdell | 261.30 |
| 9/3 | 31043 | Morris Bonor | 206.37 |
| 9/3 | 31044 | Karen L. Brooks | 57.63 |
| 9/3 | 31045 | Kim W. Brooks | 30.67 |
| 9/10 | 31046 | Rupert J. Blaisdell | 261.30 |
| 9/10 | 31047 | Morris Bonor | 206.37 |
| 9/10 | 31048 | Treasurer, State of NH | 175.00 |
| 9/10 | 31049 | Wetherbee Oil Co. | 532.75 |
| 9/10 | 31050 | Richard Smith | 620.00 |

| | | | |
|-------|-------|--|-----------|
| 9/10 | 31051 | Malcolm Call | 1,500.00 |
| 9/10 | 31052 | VOID | - |
| 9/10 | 31053 | VOID | - |
| 9/10 | 31054 | George M. Stevens & Sons | 746.00 |
| 9/10 | 31055 | Durward Hubbard | 78.22 |
| 9/17 | 31056 | Rupert J. Blaisdell | 261.30 |
| 9/17 | 31057 | Morris Bonor | 206.37 |
| 9/17 | 31058 | Richard Smith | 1,050.00 |
| 9/17 | 31059 | Kim W. Brooks | 66.92 |
| 9/17 | 31060 | Bertha Bonor | 46.47 |
| 9/17 | 31061 | PSNH | 20.87 |
| 9/17 | 31062 | Brown & Saltmarsh | 110.95 |
| 9/17 | 31063 | E.W. Sleeper Co. | 165.72 |
| 9/17 | 31064 | New England Telephone | 32.76 |
| 9/17 | 31065 | Wetherbee Oil Co. | 149.25 |
| 9/24 | 31066 | Rupert J. Blaisdell | 261.30 |
| 9/24 | 31067 | Morris Bonor | 206.37 |
| 9/24 | 31068 | Alco Equipment Inc. | 150.87 |
| 9/24 | 31069 | Cathi Williams | 464.77 |
| 9/24 | 31070 | George M. Stevens & Son | 993.00 |
| 9/24 | 31071 | Treasurer, State of NH | 249.31 |
| 9/24 | 31072 | Angella Mazella | 9.00 |
| 10/1 | 31073 | Rupert J. Blaisdell | 261.30 |
| 10/1 | 31074 | Morris Bonor | 206.37 |
| 10/1 | 31075 | Northern Equipment Inc. | 27.95 |
| 10/1 | 31076 | Wetherbee Oil Co. | 147.04 |
| 10/1 | 31077 | Donna Washburn, Treasurer | 15,000.00 |
| 10/1 | 31078 | Town of Lisbon | 816.80 |
| 10/8 | 31079 | Rupert J. Blaisdell | 261.30 |
| 10/8 | 31080 | Morris Bonor | 206.37 |
| 10/8 | 31081 | Betty Huber | 1,140.00 |
| 10/8 | 31082 | Christopher Disbrow | 25.00 |
| 10/8 | 31083 | A.D Sanel | 191.39 |
| 10/8 | 31084 | Postmaster, Lisbon | 71.27 |
| 10/8 | 31085 | MacKenzie Auto Parts | 37.01 |
| 10/8 | 31086 | PSNH | 28.59 |
| 10/8 | 31087 | Wetherbee Oil Co. | 227.37 |
| 10/15 | 31088 | Rupert J. Blaisdell | 261.30 |
| 10/15 | 31089 | Morris Bonor | 206.37 |
| 10/15 | 31090 | Harrison Publishing | 62.50 |
| 10/15 | 31091 | E.W. Sleeper Co. | 165.72 |
| 10/15 | 31092 | Littleton Office Supply | 28.00 |
| 10/15 | 31093 | New England Telephone | 44.89 |
| 10/15 | 31094 | Treasurer, State of NH | 242.41 |
| 10/15 | 31095 | Brian Santy | 100.00 |
| 10/22 | 31096 | E.W. Sleeper Co. | 51.88 |
| 10/22 | 31097 | Merrill's Radiator | 803.39 |
| 10/22 | 31098 | Noyes Tire Co. | 195.74 |
| 10/22 | 31099 | Rupert J. Blaisdell | 261.30 |
| 10/22 | 31100 | Morris Bonor | 206.37 |
| 10/22 | 101 | Indian Head Bank | 920.00 |
| 10/22 | 102 | VOID | - |
| 10/22 | 103 | Moulton Law Firm | 75.00 |
| 10/29 | 104 | NH Municipal Umemploy. Compensation Fund | 140.14 |
| 10/29 | 105 | Rupert J. Blaisdell | 261.30 |
| 10/29 | 106 | Morris Bonor | 206.37 |

| | | | |
|-------|-----|-----------------------------|-----------|
| 10/29 | 107 | Indian Head Bank | 3,802.53 |
| 10/29 | 108 | The Littleton Courier | 49.50 |
| 10/29 | 109 | Wetherbee Oil | 26.91 |
| 10/29 | 110 | Loretta Locke | 601.85 |
| 10/29 | 111 | Catherine Williams | 3.20 |
| 10/29 | 112 | Treasurer, State of NH | 252.91 |
| 10/29 | 113 | Gateway Motors Inc. | 697.22 |
| 10/29 | 114 | Treasurer, State of NH | 6.83 |
| 11/5 | 115 | Rupert J. Blaisdell | 261.30 |
| 11/5 | 116 | Morris Bonor | 206.37 |
| 11/5 | 117 | Spear Merrill Agency | 100.00 |
| 11/5 | 118 | Bob's Motor Service | 24.00 |
| 11/12 | 119 | Postmaster, Lisbon | 124.08 |
| 11/12 | 120 | Braham Publishing Co. | 28.30 |
| 11/12 | 121 | New England Telephone | 34.79 |
| 11/12 | 122 | PSNH | 49.58 |
| 11/12 | 123 | Wetherbee Oil | 207.86 |
| 11/12 | 124 | Donna Washburn, Treasurer | 16,500.00 |
| 11/12 | 125 | Town of Lisbon | 816.80 |
| 11/12 | 126 | Rupert J. Blaisdell | 261.30 |
| 11/12 | 127 | Morris Bonor | 206.37 |
| 11/12 | 128 | Treasurer, State of NH | 161.61 |
| 11/19 | 129 | Rupert J. Blaisdell | 261.30 |
| 11/19 | 130 | Morris Bonor | 206.37 |
| 11/19 | 131 | Bertha Bonor | 139.42 |
| 11/19 | 132 | North Country Council | 314.00 |
| 11/19 | 133 | Noyes Tire Co. | 38.00 |
| 11/19 | 134 | James Trudell | 198.00 |
| 11/26 | 135 | VOID | - |
| 11/26 | 136 | Morris Bonor | 206.37 |
| 11/26 | 137 | Rupert J. Blaisdell | 261.30 |
| 12/3 | 138 | Treasurer, State of NH | 182.76 |
| 12/3 | 139 | Rupert J. Blaisdell | 261.30 |
| 12/3 | 140 | Morris Bonor | 206.37 |
| 12/3 | 141 | Donna Washburn, Treasurer | 16,500.00 |
| 12/3 | 142 | Town of Lisbon | 816.80 |
| 12/3 | 143 | Moulton Law Firm | 297.50 |
| 12/3 | 144 | NH Municipal Association | 10.01 |
| 12/3 | 145 | Wetherbee Oil | 184.95 |
| 12/3 | 146 | E.W. Sleeper Co. | 165.72 |
| 12/3 | 147 | Alexander's Welding Service | 81.62 |
| 12/3 | 148 | A.D. Sanel | 502.97 |
| 12/3 | 149 | VOID | - |
| 12/10 | 150 | Brown & Saltmarsh | 7.95 |
| 12/10 | 151 | New England Telephone | 24.99 |
| 12/10 | 152 | PSNH | 128.48 |
| 12/10 | 153 | Equity Publishing Corp. | 16.75 |
| 12/10 | 154 | Fisher Engineering | 314.48 |
| 12/10 | 155 | N.E. Barricade Corp. | 41.90 |
| 12/10 | 156 | Elizabeth Huber | 127.50 |
| 12/10 | 157 | Rupert J. Blaisdell | 15.00 |
| 12/10 | 158 | Dale Colby | 64.00 |
| 12/10 | 159 | B.B. Chain Co. | 187.50 |
| 12/10 | 160 | Rupert J. Blaisdell | 261.30 |
| 12/10 | 161 | Morris Bonor | 206.37 |

| | | | |
|-------|-----|-------------------------|------------|
| 12/10 | 162 | Frances Schneider | 418.27 |
| 12/10 | 163 | Treasurer, State of NH | 225.06 |
| 12/10 | 164 | Dr. Joseph Hindman | 50.00 |
| 12/17 | 165 | Rupert J. Blaisdell | 261.30 |
| 12/17 | 166 | Morris Bonor | 206.37 |
| 12/17 | 167 | John Mazella | 185.90 |
| 12/17 | 168 | Keith McKown | 371.80 |
| 12/17 | 169 | Rupert J. Blaisdell | 261.30 |
| 12/17 | 170 | Morris Bonor | 206.37 |
| 12/17 | 171 | VOID | - |
| 12/17 | 172 | Treasurer, State of NH | 246.21 |
| 12/17 | 173 | A.F. Stiegler | 17,460.00 |
| 12/17 | 174 | Bertha Bonor | 12.65 |
| 12/17 | 175 | Cargill Salt Eastern | 1,510.60 |
| 12/30 | 176 | Indian Head Bank | 136,296.87 |
| 12/30 | 177 | Grafton County Commiss. | 52.58 |

BALANCE - SAVINGS ACCOUNTS

| | Balance 12/31/84 | Income | Balance 12/31/85 |
|-----------------------------------|---------------------|----------|---------------------|
| Walter Reynolds Fund | | | |
| (Lyman Library) | \$206.94 | \$ 11.70 | \$218.64 |
| Lyman Public Library Account | 188.13 | 10.64 | 198.77 |
| Lyman Cemetery Account (Savings) | 288.36 | 16.29 | 304.65 |
| Lyman Cemetery Account (Checking) | 136.54 | -0- | 136.54 |

Because all positions on the Cemetery Board are vacant the Selectmen have been required to assume the responsibility for the care of the Town Cemeteries.

REPORT OF THE TRUSTEES OF TRUST FUNDS

| Date of Creation | Name of Trust Fund | Purpose of Trust Fund | How Invested | Balance Beginning Year | Balance End Year | Income During Year | Balance Beginning Year | Balance End Year |
|------------------------|--------------------------|--------------------------|----------------|------------------------------|------------------------|--------------------------|------------------------------|------------------------|
| 10/20/13 | Frye Fund (Woulton Hill) | Cemetery | Bank Deposit | \$ 250.00 | \$ 250.00 | \$ 17.88 | \$ 66.05 | \$ 83.93 |
| 11/27/18 | James E. Richardson Fund | Cemetery | Bank Deposit | 200.00 | 200.00 | 13.93 | 46.31 | 60.24 |
| 6/20/21 | Albert Dow Fund | Cemetery | Bank Deposit | 100.00 | 100.00 | 7.30 | 29.05 | 36.35 |
| 1/03/22 | Ellen Thornton Fund | Cemetery | Bank Deposit | 200.00 | 200.00 | 18.38 | 125.07 | 143.45 |
| 10/26/25 | H. H. Porter Fund | Cemetery | Bank Deposit | 150.00 | 150.00 | 10.73 | 39.66 | 50.39 |
| | | | Total | \$ 900.00 | \$ 900.00 | \$ 68.22 | \$ 306.14 | \$ 374.36 |
| 3/31/75 | Capital Equipment Fund | Hwy Equip. | Bank Deposit * | 12,748.00 | 12,748.00 | 1,217.82 | 1,191.96 | 2,409.78 |
| | | | Total | \$13,648.00 | \$13,648.00 | \$1,286.04 | \$1,498.10 | \$2,784.14 |

* Certificate of Deposit and Money Market Investment

Note: Capital Equipment Fund started year as a Certificate of Deposit.

Monies transferred to Money Market Investment a/c on 4/1/85.

Interest on CD a/c (3 mo.) 1/1/85 - 4/1/85 \$ 481.75

Interest on MMI a/c 4/1/85 - 12/31/85

736.07

\$1217.82

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

Lorraine M. Rayburn

Rita C. Presby

Alice E. Santy

Trustees of Cemetery Funds, Capital Reserve Fund-Highway Equipment

PLANNING BOARD

The Lyman Planning Board meets the first Tuesday of every month at 7:00 p.m. at the Lyman Town Hall. The Board also convenes upon request for preliminary review of subdivision plans and to conduct public hearings to consider subdivision plans. All Planning Board meetings are open to the public.

There were three subdivisions approved this year.

| PROPERTY OWNER | # of Acres | # of Lots |
|---|------------|-----------|
| Patten Realty Corporation (Under the Mountain Road) | 154.40 | 7 |
| David & Abbie Taylor (Skinny Ridge Road) | 26.85 | 5 |
| James Turnbull (Tinkerville Road) | 5.00 | 1 |

Respectfully submitted,

Raymond Cloutier - Chairman

Celine Presby - Secretary

Jack Blaisdell

Evelyn Brooks

Everett Fenoff

Frederick Winslow

REPORT OF THE HEALTH OFFICER

1985 was a quiet year for the Health Officer. There was one communication from the State of New Hampshire Public Health Service expressing concern over the drouth and its effect on open springs and swimming facilities. As a result of this, I made two inspections of Dodge Pond and found no evidence, either time, of stagnation or excessive debris. The water appeared clear and there was no noxious odor. I concluded that the drouth warning was more appropriate for the southern part of the state and not to Lyman.

Respectfully submitted,

Joseph Hindman, M.D.

Health Officer

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

Between July 1984 and June 1985, we experienced more forest fires throughout our state than in any year in the last 50. Two of the leading causes of the 1,605 fires were children and fires kindled without written permission of a Forest Fire Warden. Both causes are preventable, but only with your help.

Please help our town and state forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of a state timber harvest regulations is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest law may be violated, call your Forest Fire Warden.

If you own forest land, you will become responsible for the timber tax payment starting April 1, 1986. This is a change in the Timber Tax Law that will impact all forest landowners. Contact your Board of Selectmen for timber tax forms.

FOREST FIRE STATISTICS - 1985

| | |
|------------------------------|--------------|
| Number Fires Statewide | 1,605 |
| Acres Burned Statewide | 1,580 |
| Cost of Suppression | \$246,017.00 |

DISTRICT - 8

| | |
|---------------------------|------------|
| Number of Fires | 15 |
| Number of Acres | 26 |
| Cost of Suppression | \$6,004.00 |

TOWN OF LYMAN

| | |
|-----------------------|---|
| Number of Fires | 0 |
| Number of Acres | 0 |

FOREST FIRE WARDEN
Rupert J. Blaisdell

FOREST RANGER
Richard C. Belmore

ROSS AMBULANCE SERVICE

Board of Selectmen
Town of Lyman

Since annual budget time is again upon us, I felt it was also time to submit our request for continued funding for the ensuing year.

I regret to say that I must ask for an increase in our appropriation this year. However, I have sought to keep it at an absolute minimum, and am only requesting a five percent increase over last year. We will also be increasing our Base Charge to users by approximately six percent.

Since these are our first price increases in four years, we feel that they are not only reasonable but necessary for the maintenance of our operation. I trust this will not cause a dramatic increase in your budget and that we may look forward to serving another year.

Respectfully,

Thomas C. Ross
Manager

LITTLETON HOSPITAL

Board of Selectmen
Town of Lyman

I am writing to request consideration of an appropriation from the Town of Lyman in the amount of \$500.00 toward Littleton Hospital.

In 1985 the Littleton Hospital provided the following services to Lyman residents:

| | |
|--------------------------|-----------|
| In-patient visits | 5 |
| Out-patient visits | <u>46</u> |
| Total patient visits | 51 |

Littleton Hospital, founded as a community based not-for-profit institution, has been serving the health care needs of Lyman residents since 1906. The hospital today has a staff of fifty physicians with a multiplicity of specialties in an up-to-date acute care facility with fifty-four beds. It provides the following patient services:

Anesthesia
Blood Bank
Cardiology Laboratory
Clinical Laboratory
Cytology Laboratory
Coronary Care
Dietary
EKG/EEG
24 Hour Emergency

Intensive Care
Nuclear Medicine
Operating Room
Out-Patient
Pathology
Pharmacy
Physical Therapy
Respiratory Therapy
Radiology/Ultrasound
Tumor Clinic

Sincerely,

LeRoy Deabler
Executive Director

NORTH COUNTRY HOME HEALTH AGENCY

North Country Home Health Agency is requesting \$490.00 for home care and public health services to residents of Lyman for 1986.

A complete summary of our services will be forwarded to you the first of the year when final figures are available.

Sincerely,

Joan M. Collins
Business Manager

WHITE MOUNTAIN MENTAL HEALTH & DEVELOPMENT SERVICES

Please consider this letter as our formal request to be included on your Town Warrant for 1986. I am extremely pleased to be able to request level funding again this year. A review of your records will indicate that we have not requested an increase for the last four years. We feel proud that we have been able to maintain a level funding request. This has only been done through our efforts to increase other revenue sources and to hold the line on expenses. We have made a very conscious effort to not pass along our increasing costs to the community. This is one way of indicating our appreciation for your support.

Currently, we are in the middle of the deinstitutionalization process. Deinstitutionalization is the effort to reduce the population of both state institutions (Laconia State School and New Hampshire Hospital). We have continued to feel the pressure of the return of clients from these institutions. We feel that there has been a very successful effort on our part to accommodate the return of these individuals into our programs and community. The state has made a sincere effort to provide financial support for this process. However, the state support is clearly directed toward these previously institutionalized individuals and has resulted in reducing the amount of support for community individuals. Thus, your support of our programs becomes even more critical with this change in focus. We are using community support monies to support the programs and individuals who would otherwise be unfunded through the state grant process. Our services remain available to those in need, regardless of their ability to pay. We have made a more sincere effort to collect money for those services which we do provide; thus, enabling us to not pass along the cost of these services to the communities.

We feel a genuine partnership with the communities to make a successful integration of formerly institutionalized individuals into our community and, at the same time, to continue to provide comprehensive and qualitatively sound services to the residents of your town. We value your role in that partnership and would like to extend our appreciation for your past support and anticipated cooperation in the future. I remain available to address any specific concerns you may have with the above request or other issues which you may be confronting at this time. Finally, I would like to take this opportunity to request level funding of \$420.00 for Fiscal Year 1986.

Sincerely,

Dennis C. MacKay
Area Director

GRAFTON COUNTY COMMISSIONERS' REPORT

We appreciate the opportunity to submit the following report in our continuing effort to directly communicate with our constituents.

Because of current favorable cash status and appreciable fund balance, Grafton County maintained a level tax requirement this fiscal year, actually reducing the tax requirement by \$200, and we anticipate an even better tax climate in the next fiscal year. However, due to the apportionment process of tax assessment by equalized valuation, some towns did see a slight increase in the county portion of taxes for 1985, though the majority of towns realized a decrease. The unusual fund balance is due to a combination of factors, including unused surplus in the previous budget, conscientious budget management by all departments, transfer of court expenses to the State, increased Nursing Home reimbursements, favorable returns on investments, increased Register of Deeds revenues and continued Revenue Sharing.

Along with saving the County approximately \$300,000 in expenditures with the shift of liability for court activities to the State, we also anticipate receiving \$100,000⁺ annually in rent on space occupied by the court system.

Grafton County is experiencing the same problems as your local government in the insurance market. Costs are rising dramatically and in some cases insurance coverage is unobtainable. We have retained a consultant to review county insurance needs and available coverage with the hopes of procuring one total package. Because of the current unstable insurance market, we do not yet have any report or recommendation.

In cooperation with your local government and the State, we are striving for a smooth transition to the new system of welfare service delivery under Senate Bill 1. Settlement for assistance determination has been eliminated and towns and cities are now liable for all general assistance to needy persons in their towns, including transients. However, liability for expenses of all juvenile services and for persons assisted under the categorical grant programs will now be shared by the State and counties, removing town liability. Under Senate Bill 1 and the ensuing partnership between counties and the State Department of Children & Youth Services, the Commissioners note a new direction for juveniles, including the development of new alternative programs to out of home placements.

Energy conservation programs at the nursing home and courthouse have realized a considerable savings with the decrease in fuel and electric consumption, cutting consumption and dollar cost in half for courthouse fuel alone.

In our letter to you in 1983 we noted litigation in a retirement buy-back suit where a negative decision would result in cost of \$70,000 plus legal fees with a potential domino effect on local governments. We are pleased to note that the County prevailed in this issue.

The commissioners have changed weekly meetings to Wednesdays. We encourage public attendance at all meetings. The county budget recommendations are processed in May and June. We welcome input and strongly recommend public attendance at the public hearings usually held in June.

GRAFTON COUNTY COMMISSIONERS:

Dorothy Campion-Corcoran, Chairperson
Arthur E. Snell
Leonard F. Anderson

NORTH COUNTRY COUNCIL

On behalf of the North Country Council, I want to thank you for your Town's membership this past year. We trust that you and other local boards have received the kind of services that can assist you in dealing with community problems. As a Selectman and NH Municipal Association board member, I believe membership in the Council will continue to be of substantial benefit to your Town in a variety of ways.

Your membership dues are very important to the Council's budget as they provide a significant part of the total revenue, and in fact are required match for some of the limited federal and state funds the council receives. For 1986, the region-wide request will be the same as it was in 1985. This means that your individual membership dues will not increase for 1986.

The 1986 membership dues for your Town are \$314.00. I respectfully ask that you include this amount in the Town budget or as a warrant article. A report on NCC's services and recent projects or activities in your Town will be out to you shortly.

Active participation in the Council by member towns is essential both to your citizens and to this organization. Please, if you will, review your appointees to NCC's Board to insure that interested people with time and energy are representing you. Let us know the names and mailing addresses of new appointees. (We appreciate the responses received from towns previously contacted.)

We look forward to your continued involvement with the Council. Please call if you have any questions or ideas.

Sincerely,

Bonnie Ham
President

VITAL STATISTICS

BIRTHS REGISTERED IN THE TOWN OF LYMAN for the Year Ending December 31, 1985

| Date and Place of Birth | Name of Child | Name of Father | Maiden Name of Mother |
|-------------------------------|---------------------------|----------------------|--------------------------|
| June 19, 1985 | Leanne K. Kazmirchuk | Daniel N. Kazmirchuk | Linda L. Lavery |
| July 1, 1985 | Christian Samuel Clark | Gene R. Clark III | Caryn L. Wright |
| October 3, 1985 | Andrew John Seibert | John K. Seibert | Susan M. Stehlik |
| December 31, 1985 | Samantha Rebecca Anderton | Peter Anderton | Deborah J. Carr |
| Delayed Registration of Birth | | | |
| May 28, 1984 | Jeremy Richard Hubbard | Richard E. Hubbard | Wanda S. Santy |

MARRIAGES REGISTERED IN THE TOWN OF LYMAN for the Year Ending December 31, 1985

| Date of Marriage | Name of Groom | Surname of Bride | Resident of Groom | Bride |
|---------------------|----------------|------------------|----------------------|-----------|
| June 29, 1985 | Peter Anderton | Deborah J. Carr | Lyman, NH | Lyman, NH |

DEATHS REGISTERED IN THE TOWN OF LYMAN for the Year Ending December 31, 1985

| Date of Death | Name of Deceased | Name of Father | Name of Mother |
|-------------------------------|------------------|----------------|----------------|
| Delayed Registration of Death | | | |
| May 10, 1984 | Robert W. Poore | Harry Poore | Anges Holmes |

*L. N. Jack, Town Clerk
Town of Jayman
R.R.
Lisbon, N.H. 03515*

New Hampshire State Library



3 4677 00322495 8

*N. H. State Library
2 Park Dr
Concord, N. H.
63301*

FIRST CLASS

